

Form F-66 (IA-2) (5-8-2013)					
STATE OF IOWA 2013 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2013 CITY OF _____, IOWA DUE: December 1, 2013		16207500100000 CITY OF AKRON 220 REED STREET AKRON, IA 51001 <i>(Please correct any error in name, address, and ZIP Code)</i>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		365,083		365,083	363,821
Less: Uncollected property taxes-levy year		0		0	0
Net current property taxes		365,083		365,083	363,821
Delinquent property taxes		0		0	0
TIF revenues		294,770		294,770	312,430
Other city taxes		158,984	0	158,984	168,324
Licenses and permits		3,670	0	3,670	3,370
Use of money and property		20,177	3,345	23,522	23,855
Intergovernmental		262,589	0	262,589	184,282
Charges for fees and service		177,893	4,110,705	4,288,598	4,295,274
Special assessments		0	0	0	0
Miscellaneous		891,818	549,113	1,440,931	1,344,744
Other financing sources		3,871,046	163,935	4,034,981	4,981,474
Total revenues and other sources		6,046,030	4,827,098	10,873,128	11,677,574
Expenditures and Other Financing Uses					
Public safety		318,453	0	318,453	348,969
Public works		320,114	0	320,114	397,718
Health and social services		22,428	0	22,428	25,463
Culture and recreation		215,213	0	215,213	226,953
Community and economic development		42,029	0	42,029	68,150
General government		121,302	0	121,302	117,881
Debt service		208,487	0	208,487	184,118
Capital projects		5,031,844	0	5,031,844	0
Total governmental activities expenditures		6,279,870	0	6,279,870	1,369,252
Business type activities		0	4,173,930	4,173,930	3,965,887
Total ALL expenditures		6,279,870	4,173,930	10,453,800	5,335,139
Other financing uses, including transfers out		1,034,186	1,035,454	2,069,640	981,474
Total ALL expenditures/And other financing uses		7,314,056	5,209,384	12,523,440	6,316,613
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,268,026	-382,286	-1,650,312	5,360,961
Beginning fund balance July 1, 2012		2,279,332	1,018,155	3,297,487	3,349,982
Ending fund balance June 30, 2013		1,011,306	635,869	1,647,175	8,710,943
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 1,805,000	Other long-term debt		\$ 0
Revenue debt		\$ 284,505	Short-term debt		\$ 2,677,809
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 3,119,413
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk MELEA NIELSEN		Telephone →	Area Code 712	Number 568-2041	Extension
Signature of Mayor or other City official (Name and Title)				Date signed 3/3/2014	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF AKRON			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	268,375	96,708					365,083			365,083	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	268,375	96,708			0	0	0	365,083		T01	365,083	4
5	Delinquent property taxes							0			T01	0	5
6	Total property tax	268,375	96,708			0	0	0	365,083			365,083	6
7	TIF revenues			294,770				294,770		T01	294,770	7	
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	18,678						18,678		T15	18,678	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		140,306					140,306		T09	140,306	14	
15	TOTAL OTHER CITY TAXES	18,678	140,306	0	0	0	0	158,984	0		158,984	15	
16	Section B - LICENSES AND PERMITS	3,670						3,670		T29	3,670	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	733	1,391	2,271		1,973		6,368	3,345	U20	9,713	18	
19	Rents and royalties	13,809						13,809		U40	13,809	19	
20	Other miscellaneous use of money and property							0		U20	0	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	14,542	1,391	2,271	0	1,973	0	20,177	3,345		23,522	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants					25,600		25,600		B89	25,600	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	25,600	0	25,600	0		25,600	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		142,308					142,308		C46	142,308	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	10,211						10,211		C89	10,211	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	10,211	142,308	0	0	0	0	152,519	0		152,519	60
61												61
62	Local grants and reimbursements											62
63	County contributions	6,895						6,895			6,895	63
64	Library service	17,827						17,827		D89	17,827	64
65	Township contributions							0		D89	0	65
66	Fire/EMT service	59,748						59,748		D89	59,748	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	84,470	0	0	0	0	0	84,470	0		84,470	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	94,681	142,308	0	0	25,600	0	262,589	0		262,589	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	181,547	A91	181,547	73
74	Sewer							0	104,489	A8Ø	104,489	74
75	Electric							0	1,496,746	A92	1,496,746	75
76	Gas	1,346						1,346		A93	1,346	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage	122,835						122,835		A81	122,835	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0	2,327,923	A89	2,327,923	89
90	Police service fees	5,650						5,650		A89	5,650	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	5,400						5,400		A89	5,400	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	36,895						36,895		A61	36,895	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103	Charges for services	5,767						5,767			5,767	103
104	TOTAL CHARGES FOR SERVICE	177,893	0	0	0	0	0	177,893	4,110,705		4,288,598	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	6,383				871,687		878,070	493,852	U99	1,371,922	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise							0		U11	0	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Sales & Services	11,068						11,068			11,068	114
115	Advertising Revenue	2,680						2,680			2,680	115
116	Customer Utility Deposits							0	2,897		2,897	116
117	Energy Efficiency							0	4,406		4,406	117
118	Miscellaneous Operating Revenue							0	47,958		47,958	118
119								0			0	119
120	TOTAL MISCELLANEOUS	20,131	0	0	0	871,687	0	891,818	549,113		1,440,931	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF AKRON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	597,970	380,713	297,041	0	899,260	0	2,174,984	4,663,163		6,838,147	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					2,677,809		2,677,809		NR	2,677,809	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	286,581			131,694	139,668		557,943	163,935		721,878	127
128	<i>Internal TIF loans and transfers in</i>		233,330		52,176	349,788		635,294			635,294	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	286,581	233,330	0	183,870	3,167,265	0	3,871,046	163,935		4,034,981	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	884,551	614,043	297,041	183,870	4,066,525	0	6,046,030	4,827,098		10,873,128	132
133												133
134	Beginning fund balance July 1, 2012	187,589	239,588	503,967	43,814	1,304,374		2,279,332	1,018,155		3,297,487	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	1,072,140	853,631	801,008	227,684	5,370,899	0	8,325,362	5,845,253		14,170,615	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
146												146
147												147
148												148
149												149
150												150
151												151
152												152
153												153
154												154
155												155
156												156
157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	143,580	40,433					184,013		E62	184,013	2
3	Purchase of land and equipment	20,000						20,000		G62	20,000	3
4	Construction							0		F62	0	4
5	Jail — Current operation	13,570						13,570		E04	13,570	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,307						1,307		E89	1,307	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	99,473						99,473		E24	99,473	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	90						90		E32	90	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	278,020	40,433	0	0	0	0	318,453			318,453	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	52,998	134,890					187,888		E44	187,888	42
43	Purchase of land and equipment	21,292						21,292		G44	21,292	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	11,245						11,245		E44	11,245	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	4,143						4,143		E44	4,143	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	95,546						95,546		E81	95,546	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	185,224	134,890	0	0	0	0	320,114			320,114	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation	19,928						19,928		E79	19,928	97
98	Purchase of land and equipment	2,500						2,500		G79	2,500	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	22,428	0	0	0	0	0	22,428			22,428	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF AKRON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	66,116	29,171					95,287		E52	95,287	122
123	Purchase of land and equipment		905					905		G52	905	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	27,262						27,262		E61	27,262	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	91,138						91,138		E61	91,138	130
131	Purchase of land and equipment	621						621		G61	621	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	185,137	30,076	0	0	0	0	215,213			215,213	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	30,750		180				30,930		E89	30,930	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	11,099						11,099		E50	11,099	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	41,849	0	180	0	0	0	42,029			42,029	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation							0		E29	0	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	42,393	21,356					63,749		E23	63,749	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	26,352						26,352		E25	26,352	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	1,407						1,407		E31	1,407	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	9,066						9,066		E89	9,066	171
172	Other general government — Current operation	20,728						20,728		E89	20,728	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	99,946	21,356	0	0	0	0	121,302			121,302	176
177	Section G — DEBT SERVICE					24,617		24,617			24,617	177
178	Firestation Principal & Interest				32,064			32,064			32,064	178
179	Summer Projects LMI Principal & Interest				65,099			65,099			65,099	179
180	GO Series 2012 Principal & Interest				86,707			86,707			86,707	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	183,870	24,617	0	208,487			208,487	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Reed Street Construction					1,643		1,643			1,643	184
185	Boat Ramp					41,542		41,542			41,542	185
186	Care Center Construction					4,983,501		4,983,501			4,983,501	186
187	Subtotal Regular Capital Projects	0	0	0	0	5,026,686	0	5,026,686			5,026,686	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Business Park					5,158		5,158			5,158	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	5,158	0	5,158			5,158	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,031,844	0	5,031,844			5,031,844	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	812,604	226,755	180	183,870	5,056,461	0	6,279,870			6,279,870	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF AKRON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								129,312	E91	129,312	198
199	Purchase of land and equipment								37,047	G91	37,047	199
200	Construction								252,708	F91	252,708	200
201	Sewer and sewage disposal — Current operation								55,803	E80	55,803	201
202	Purchase of land and equipment								34,580	G80	34,580	202
203	Construction								29,248	F80	29,248	203
204	Electric — Current operation								1,224,233	E92	1,224,233	204
205	Purchase of land and equipment								31,239	G92	31,239	205
206	Construction								89,553	F92	89,553	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF AKRON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								2,228,857	E89	2,228,857	238
239	Purchase of land and equipment								27,447	G89	27,447	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								33,903		33,903	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								4,173,930		4,173,930	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	812,604	226,755	180	183,870	5,056,461	0	6,279,870	4,173,930		10,453,800	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		312,185			86,707		398,892	322,986		721,878	255
256	Internal TIF loans/repayments and transfers out			635,294				635,294			635,294	256
257	Contribution Payments to the City							0	712,468		712,468	257
258	TOTAL OTHER FINANCING USES	0	312,185	635,294	0	86,707	0	1,034,186	1,035,454		2,069,640	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	812,604	538,940	635,474	183,870	5,143,168	0	7,314,056	5,209,384		12,523,440	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted	50,685	320,458	165,534	43,814	17,186		597,677			597,677	264
265	Committed							0			0	265
266	Assigned	203,084				210,545		413,629			413,629	266
267	Unassigned							0			0	267
268	Total Governmental	253,769	320,458	165,534	43,814	227,731	0	1,011,306			1,011,306	268
269	Proprietary								635,869		635,869	269
270	Total ending fund balance June 30, 2013	259,536	314,691	165,534	43,814	227,731	0	1,011,306	635,869		1,647,175	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,072,140	853,631	801,008	227,684	5,370,899	0	8,325,362	5,845,253		14,170,615	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF AKRON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	488,541	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year
Purpose	Debt outstanding JULY 1, 2012 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
10. 2011 Refinancing	19U 690,000	29U	39U 80,000	49U 610,000	49U	49U	49U	I89 17,163
11. 2012 GO	19U 1,246,265	29U	39U 51,265	49U 1,195,000	49U	49U	49U	I89 35,442
12. 8 Plex Asst. Living	19U 305,850	29U	39U 21,345	49U	49U	49U 284,505	49U	I89 12,534
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	2,242,115	0	152,610	1,805,000	0	284,505	0	65,139

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	0
Outstanding as of JUNE 30, 2013	64V \$	2,677,809

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	62,388,253	x .05 = \$	3,119,413

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		1,647,175	1,647,175	
	REMARKS					

FORM F-66(IA-2) (5-8-2013)

Page 13